

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☒ SUPERSEDING
**OFFENSE CHARGED**
 26 U.S.C. § 7206(1) - Making and  
 Subscribing False Tax Returns (2  
 counts)  
 (Also please see attached)

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony
**PENALTY:**
 26 U.S.C. § 7206(1) - 3 yrs prison; \$250,000 fine; 1 year  
 Supervised Release, \$100 assessment
**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
 Court, give name of court

☐ this person/proceeding is transferred from another  
 district per (circle one) FRCrP 20, 21 or 40. Show  
 District

☐ this is a reprosecution of  
 charges previously dismissed  
☐ which were dismissed on  
 motion of:

☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a  
 pending case involving this same  
 defendant

☐ prior proceedings or appearance(s)  
 before U.S. Magistrate regarding  
 this defendant were recorded under
SHOW  
DOCKET NO.MAGISTRATE  
CASE NO.

Name and Office of Person

Furnishing Information on JOSEPH P. RUSSONIELLO

THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

Name of Asst. U.S. Att'y

(If assigned)

CYNTHIA L. STIER, AUSA, TAX DIV.

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

DEFENDANT - U.S.

HARJIT BHAMBRA

DISTRICT COURT NUMBER

CR-09-1088-SI

**DEFENDANT****IS NOT IN CUSTODY**
 1) ☒ Has not been arrested, pending outcome this proceeding.  
 If not detained give date any prior summons  
 was served on above charges
2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction6) ☐ Awaiting trial on other  
charges
☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of Institution

Has detainer  
been filed?
☐ Yes  
☒ No

 If "Yes"  
 give date  
 filed
DATE OF  
ARREST

Month/Day/Year

Or... If Arresting Agency &amp; Warrant were not

Month/Day/Year

DATE TRANSFERRED  
TO U.S. CUSTODY
☐ This report amends AO 257 previously submitted
**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**
☒ SUMMONS ☐ NO PROCESS\*
☐ WARRANT

Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: \_\_\_\_\_

 \*Where defendant previously apprehended on complaint, no new summons  
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments: \_\_\_\_\_

Attachment to Information Penalty Sheet  
HARJIT BHAMBRA

26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns (2 counts)

- 3 years prison
- \$250,000 fine
- 1 years supervised release
- \$100 special assessment

26 U.S.C. § 7206(2) - Aiding & Assisting in the Preparation of False Tax Returns (2 counts)

- 3 years prison
- \$250,000 fine
- 1 years supervised release
- \$100 special assessment

18 U.S.C. § 1425(a) - Unlawfully Obtaining Naturalization and Citizenship (1 count)

- 10 years prison
- \$10,000 fine
- 3 years supervised release
- \$100 special assessment

18 U.S.C. § 1001 - False Statements (2 counts)

- 5 years prison
- \$40,000 fine
- 3 years supervised release
- \$200 special assessment

26 U.S.C. § 7212(a) - Attempt to Interfere with IRS Laws (1 count)

- 3 years prison
- \$5,000 fine
- 1 year supervised release
- \$100 special assessment

FILED  
2010 MAY -4 P 3:24  
CLERK OF U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

FILED  
2010 MAY -4 P 3:24  
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

V.

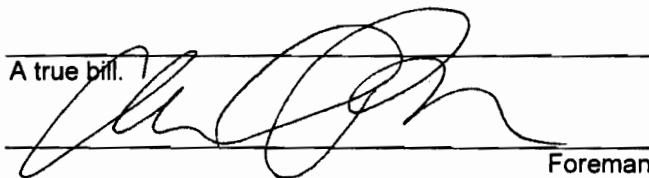
HARJIT BHAMBRA,

DEFENDANT(S).

## INDICTMENT

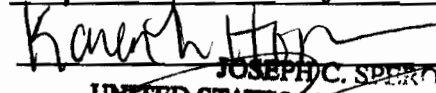
26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns  
26 U.S.C. § 7206(2) - Aiding & Assisting in the Preparation of False  
Tax Returns  
18 U.S.C. § 1425(a) - Unlawfully Obtaining Naturalization and  
Citizenship  
18 U.S.C. § 1001 - False Statements  
26 U.S.C. § 7212(a) - Attempt to Interfere with IRS Laws

A true bill.

  
Foreman

Filed in open court this 4<sup>th</sup> day of

May 2010

 KAREN L. HCM  
JOSEPH C. SPERIN Clerk

UNITED STATES MAGISTRATE JUDGE

Bail, \$ summon

JOSEPH RUSSONIELLO  
United States Attorney

FILED  
2010 MAY -4 P 3:24  
RICARDO J. VILLALBA  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

HARJIT BHAMBRA,

Defendant.

No. CR-09-1088-SI

SUPERSEDING INDICTMENT

VIOLATIONS: 26 U.S.C. § 7206(1) -  
Making and Subscribing False Tax Returns  
(Two Counts); 26 U.S.C. §7602(2) - Aiding,  
Assisting in Presentation of False Return  
(Two Counts); 18 U.S.C. §1425(a) -  
Unlawfully Obtaining Naturalization and  
Citizenship (One Count); 18 U.S.C. §1001 -  
False Statements (Two Counts); 26 U.S.C.  
§7212(a) - Attempt to Interfere with IRS  
Laws (One Count)

SAN FRANCISCO VENUE

SUPERSEDING INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Return - 2003 Tax  
Year)

On or about April 15, 2004, in the Northern District of California, the defendant

HARJIT BHAMBRA

then a resident of San Pablo, California, did willfully make and subscribe a joint Form 1040 -  
U.S. Individual Income Tax Return, for the tax year 2003, which was filed with the Internal

1 Revenue Service and verified by the defendant in a written declaration that it was made under the  
2 penalties of perjury, which income tax return he did not believe to be true and correct as to every  
3 material matter in that the defendant willfully omitted material information on Schedule C, line 1  
4 of that tax return by reporting \$75,000 in gross receipts for Bay Area Transportation, when in  
5 truth and in fact, as the defendant well knew and believed, the gross receipts for Bay Area  
6 Transportation for the 2003 tax year were greater than the amount reported.

7 All in violation of Title 26, United States Code, Section 7206(1).

8 COUNT TWO: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Return - 2004 Tax  
9 Year)

10 On or about April 19, 2005, in the Northern District of California, the defendant  
11 HARJIT BHAMBRA  
12 then a resident of Hercules, California, did willfully make and subscribe a joint Form 1040 - U.S.  
13 Individual Income Tax Return, for the tax year 2004, which was filed with the Internal Revenue  
14 Service and verified by the defendant in a written declaration that it was made under the penalties  
15 of perjury, which income tax return he did not believe to be true and correct as to every material  
16 matter in that the defendant willfully omitted material information on Schedule C, line 1 of that  
17 tax return by reporting \$1,375,650 in gross receipts for Bay Area Transportation, when in truth  
18 and in fact, as the defendant well knew and believed, the gross receipts for Bay Area  
19 Transportation for the 2004 tax year were greater than the amount reported.

20 All in violation of Title 26, United States Code, Section 7206(1).

21 COUNT THREE: (26 U.S.C. § 7206(2) - Aiding, Assisting in Presentation of False Return -  
22 2003 Tax Year)

23 On or about April 19, 2004, in the Northern District of California, the defendant  
24 HARJIT BHAMBRA  
25 then a resident of San Pablo, California, did willfully aid and assist in, and procure, counsel, and  
26 advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual  
27 Income Tax Return, Form 1040, of Naranjan Bhambra for the tax year 2003. The return was  
28 false and fraudulent as to a material matter, in that it reported gross receipts for Bay Area



1 Transportation on Schedule C, line 1, when in truth and in fact, as the defendant well knew and  
2 believed, there were no gross receipts for Bay Area Transportation to be reported by Naranjan  
3 Bhambra on her 2003 Form 1040 because Bay Area Transportation was not a sole proprietorship  
4 belonging to her.

5 All in violation of Title 26, United States Code, Section 7206(2).

6 COUNT FOUR: (26 U.S.C. § 7206(2) - Aiding, Assisting in Presentation of False Return - 2004  
7 Tax Year)

8 On or about April 15, 2005, in the Northern District of California, the defendant  
9 HARJIT BHAMBRA  
10 then a resident of Hercules, California, did willfully aid and assist in, and procure, counsel, and  
11 advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual  
12 Income Tax Return, Form 1040, of Naranjan Bhambra for the tax year 2004. The return was  
13 false and fraudulent as to a material matter, in that it reported gross receipts for Bay Area  
14 Transportation on Schedule C, line 1, when in truth and in fact, as the defendant well knew and  
15 believed, Naranjan Bhambra should not have reported any gross receipts for Bay Area  
16 Transportation for the 2004 tax year because Bay Area Transportation was not a sole  
17 proprietorship belonging to her.

18 All in violation of Title 26, United States Code, Section 7206(2).

19 COUNT FIVE: (18 U.S.C. § 1425(a) - Unlawfully Obtaining Naturalization and Citizenship)

20 On or about March 25, 2008, in the Northern District of California, the defendant  
21 HARJIT BHAMBRA  
22 then a resident of Hercules, California, knowingly procured, applied for, and obtained  
23 Naturalization to which he was not entitled.

24 All in violation of Title 18, United States Code, Section 1425(a).

25 COUNT SIX: (18 U.S.C. § 1001(a) - False Statements)

26 On or about January 30, 2008, in the Northern District of California, in a matter within  
27 the jurisdiction of the United States Department of Homeland Security, a department of the  
28 United States, the defendant

1 HARJIT BHAMBRA

2 then a resident of Hercules, California, knowingly and wilfully made and caused to be made  
3 false and fraudulent material statements and representations in connection with his Application  
4 for Naturalization (Form N-400) signed and affirmed under penalty of perjury on January 30,  
5 2008. The false and fraudulent material statements and representations consist of the following:

6 Defendant responded "no" to the following questions on the Form N-400:

7 Question No. 17: Have you ever been charged with committing any crime or offense?

8 Question No. 18: Have you ever been convicted of a crime or offense?

9 After defendant had responded by checking "no" to Questions 17 and 18, on January 30,  
10 2008, Immigration Officer Louie went over these questions with the defendant and he did not  
11 inform Immigration Officer Louie that he had been arraigned on or about February 21, 2007, and  
12 convicted by a jury on or about September 13, 2007, for a state felony violation of Section  
13 4463(a)(2) of the Vehicle Code of the State of California.

14 All in violation of Title 18, United States Code, Section 1001(a).

15 COUNT SEVEN: (18 U.S.C. § 1001(a) - False Statements)

16 On or about March 25, 2008, in the Northern District of California, the defendant

17 HARJIT BHAMBRA

18 then a resident of Hercules, California, knowingly and willfully made and caused to be made a  
19 false and fraudulent material statement in connection with his Notice of Naturalization Oath  
20 Ceremony (Form N-445), signed and affirmed under penalty of perjury on March 25, 2008. The  
21 false and fraudulent material statement was his response of "no" to the following question on the  
22 Form N-445:

23 Question No. 4. Have you ever been arrested, cited, charged, indicted, convicted, fined or  
24 imprisoned for breaking or violating any law or ordinance, including traffic  
violations?

25 The defendant then well knew that he that he had been arraigned on or about February 21,  
26 2007, convicted by a jury on or about September 13, 2007, was sentenced on or about February  
27 26, 2008, and had been placed on probation on or about February 26, 2008, for a state felony  
28 violation of Section 4463(a)(2) of the Vehicle Code of the State of California.

1 All in violation of Title 18, United States Code, Section 1001(a).

2 COUNT EIGHT: (26 U.S.C. § 7212(a) - Attempting to Interfere With IRS Laws)

3 That beginning or about September 16, 2005, and continuing thereafter up to and  
4 including January 28, 2010, in the Northern District of California, defendant

5 HARJIT BHAMBRA

6 did corruptly endeavor to obstruct or impede the due administration of the internal revenue laws  
7 by

8 (1) impeding Internal Revenue Service ("IRS") Revenue Agent BM in his efforts to contact

9 Naranjan Bhambra to ensure that she had knowledge that her 2003 federal income tax  
10 return was under examination and/or that she sign a Form 8821 (Tax Information  
11 Authorization") in the presence of the Revenue Agent;

12 (2) making false and/or misleading statements to IRS Revenue Agent BM during the civil  
13 audit as to the ownership of Bay Area Transportation, specifically, his representations  
14 that defendant's mother, Naranjan Bhambra had given the business, Bay Area  
15 Transportation, to the defendant and that she had contributed between \$12,000 and  
16 \$15,000 as start up money for Bay Area Transportation.

17 (3) creating four fake invoices and submitting them to IRS Revenue Agent BM in response to  
18 his request for documentation to substantiate some of the business expenses of Bay Area  
19 Transportation reported on Naranjan Bhambra's federal income tax returns. The four  
20 fake invoices are (a) A.C.A. Comp. USA, Richmond CA, in the amount of \$2,345;  
21 (b) Dany Shawaz Carpet Haward, in the amount of \$1,550.00; (c) I.M.J. Furniture, San  
22 Francisco, CA, in the amount of \$11,268.00; and (d) J & J Killer Seal and Logs, in the  
23 amount of \$2660.00 (sic).

24 (4) making false representations to IRS Revenue Agent KH during the civil audit that IRS  
25 Revenue Agent BM had committed criminal acts, including the allegation that he had  
26 harassed Naranjan Bhambra and her family at their home in Hercules, California.  
27 Defendant informed IRS Revenue Agent KH that he would not participate in the civil  
28 audit until the "criminal complaint" he filed against IRS Revenue Agent BM had been



1 resolved.

2 (5) making false statements to IRS Special Agents on or about July 29, 2008, accusing IRS  
3 Revenue Agent BM of committing illegal acts, specifically accusing him of forcing entry  
4 into defendant's house during the civil audit.

5 (6) sending a letter to the IRS, dated August 1, 2008, making false accusations that IRS  
6 Revenue Agent BM stalked his mother and children; that IRS Special Agents took or  
7 stole his wedding gold bracelet (sic), ring, neck chain, JVC camera; and threatening to  
8 file a police report for the return of these items; and that IRS Special Agents took \$3,000  
9 from defendant's office.

10 (7) sending a letter to the IRS, dated October 1, 2009, threatening to file a lawsuit against the  
11 IRS and IRS Special Agents for \$12 billion dollars based on false allegations that IRS  
12 Special Agents had held a weapon to his head; forced his wife naked out of the shower;  
13 took a Canon camera; threatened to kill him and his family; took \$3,000 cash from his  
14 business; among other false allegations.

15 (8) making and filing a false Declaration in United States v. Harjit Bhambra, CR09-1088-SI  
16 (N.D. Calif. 2009), dated January 27, 2010 and filed January 28, 2010, falsely accusing  
17 the IRS of taking \$3,000 cash (Declaration of Harjit Bhambra, page 4, line14; page 7, line  
18 8); using excessive force on him and his family, including battery on his children  
19 (Declaration of Harjit Bhambra, page 4, lines 4 through 5); harassing and stalking  
20 defendant's mother and chasing her (Declaration of Harjit Bhambra, page 4, lines 22  
21 through 24); and threatening to file a civil rights lawsuit against the IRS for inhumane  
22 treatment of defendant's family (Declaration of Harjit Bhambra, page 7, lines 6 through  
23 7).

24 //

25 //

26 //

27

28

1 All in violation of Title 26, United States Code, Section 7212(a).

2  
3 May 4, 2010

4 Dated:

A TRUE BILL.

FOREPERSON

5 JOSEPH P. RUSSONIELLO  
6 United States Attorney

7  
8 BRIAN STRETCH  
9 Chief, Criminal Division

10 Approved as to form:

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12 CYNTHIA L. STIER  
13 Assistant United States Attorney  
14 Tax Division  
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